

table contained in section 1(a) on the joint tentative taxable income of the taxpayer for such year.

“(B) JOINT TENTATIVE TAXABLE INCOME.—For purposes of subparagraph (A), the joint tentative taxable income of a taxpayer for any taxable year is equal to the excess of—

“(i) the sum of—

“(I) the earned income (as defined in section 32(c)(2)) of such taxpayer for such year, and

“(II) any income received as a pension or annuity which arises from an employer-employee relationship (including any social security benefit (as defined in section 86(d)(1)) which is includible in gross income of such taxpayer for such year, over

“(ii) the sum of—

“(I) either—

“(aa) the standard deduction determined under section 63(c)(2)(A)(i) for such taxpayer for such year, or

“(bb) in the case of an election under section 63(e), the total itemized deductions determined under section 63(d) for such taxpayer for such year, and

“(II) the total exemption amount for such taxpayer for such year determined under section 151.

“(3) COMBINED TENTATIVE TAX.—For purposes of paragraph (1)(A)—

“(A) IN GENERAL.—The combined tentative tax of a taxpayer for any taxable year is equal to the sum of the taxes determined in accordance with the table contained in section 1(c) on the individual tentative taxable income of each spouse for such year.

“(B) INDIVIDUAL TENTATIVE TAXABLE INCOME.—For purposes of subparagraph (A), the individual tentative taxable income of a spouse for any taxable year is equal to the excess of—

“(i) the sum of—

“(I) the earned income (as defined in section 32(c)(2)) of such spouse for such year, and

“(II) any income received as a pension or annuity which arises from an employer-employee relationship (including any social security benefit (as defined in section 86(d)(1)) which is includible in gross income of such spouse for such year, over

“(ii) the sum of—

“(I) either—

“(aa) the standard deduction determined under section 63(c)(2)(C) for such spouse for such year, or

“(bb) in the case of an election under section 63(e), one-half of the total itemized deductions determined under paragraph (2)(B)(i)(I)(bb) for such spouse for such year, and

“(II) one-half of the total exemption amount determined under paragraph (2)(B)(ii)(I) for such year.

“(C) INCLUDIBLE SOCIAL SECURITY BENEFIT.—For purposes of subparagraph (B)(i)(II), the amount of social security benefit (as so defined) which is includible in gross income of a spouse for any taxable year is equal to—

“(i) the amount which bears the same ratio to the amount of social security benefit determined under paragraph (2)(B)(i)(II) for such year, as

“(ii) such spouse's total social security benefit for such year bears to the total social security benefit for both spouses for such year.

“(d) PHASEOUT OF CREDIT.—

“(1) IN GENERAL.—The amount which would (but for this subsection) be taken into account under subsection (a) shall be reduced (but not below zero) by the amount determined under paragraph (2).

“(2) AMOUNT OF REDUCTION.—The amount determined under this paragraph is the amount which bears the same ratio to the

amount which would be so taken into account as—

“(A) the excess of—

“(i) the taxpayer's adjusted gross income for such taxable year, over

“(ii) \$120,000, bears to

“(B) \$20,000.

“(e) INFLATION ADJUSTMENT.—

“(1) IN GENERAL.—In the case of any taxable year beginning after 2004, the \$1,700 amount referred to in subsection (b) and the \$120,000 amount referred to in subsection (d)(2)(A)(ii) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting ‘2003’ for ‘1992’.

“(2) ROUNDING.—If the \$1,700 amount (as so referred) and the \$120,000 amount (as so referred) as adjusted under paragraph (1) is not a multiple of \$25 and \$50, respectively, such amount shall be rounded to the nearest multiple of \$25 and \$50, respectively.”

(b) CONFORMING AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 25A the following new item:

“Sec. 25B. Marriage credit.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

### SEC. 3. MARRIAGE PENALTY RELIEF FOR EARNED INCOME CREDIT.

(a) IN GENERAL.—Section 32(b) (relating to percentages and amounts) is amended—

(1) by striking “PERCENTAGES.—The credit” in paragraph (1) and inserting “PERCENTAGES.—

“(A) IN GENERAL.—Subject to subparagraph (B), the credit”,

(2) by adding at the end of paragraph (1) the following new subparagraph:

“(B) JOINT RETURNS.—In the case of a joint return, the phaseout percentage determined under subparagraph (A)—

“(i) in the case of an eligible individual with 1 qualifying child shall be decreased by 1.87 percentage points, and

“(ii) in the case of an eligible individual with 2 or more qualifying child shall be decreased by 2.01 percentage points.”,

(3) by striking “AMOUNTS.—The earned” in paragraph (2) and inserting “AMOUNTS.—

“(A) IN GENERAL.—Subject to subparagraph (B), the earned”, and

(4) by adding at the end the following new subparagraph:

“(B) JOINT RETURNS.—In the case of a joint return, the phaseout amount determined under subparagraph (A) shall be increased by \$2,000.”.

(b) INFLATION ADJUSTMENT.—Paragraph (1)(B) of section 32(j) (relating to inflation adjustments) is amended to read as follows:

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined—

“(i) in the case of amounts in subsections (b)(2)(A) and (i)(1), by substituting ‘calendar year 1995’ for ‘calendar year 1992’ in subparagraph (B) thereof, and

“(ii) in the case of the \$2,000 amount in subsection (b)(2)(B), by substituting ‘calendar year 2000’ for ‘calendar year 1992’ in subparagraph (B) of such section 1.”.

(c) ROUNDING.—Section 32(j)(2)(A) (relating to rounding) is amended by striking “subsection (b)(2)” and inserting “subsection (b)(2)(A) (after being increased under subparagraph (B) thereof)”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

### SEC. 4. PRESERVE FAMILY TAX CREDITS FROM THE ALTERNATIVE MINIMUM TAX.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 (relating to limitation based on tax liability; definition of tax liability) is amended to read as follows:

“(a) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate amount of credits allowed by this subpart for the taxable year shall not exceed the sum of—

“(1) the taxpayer's regular tax liability for the taxable year reduced by the foreign tax credit allowable under section 27(a), and

“(2) the tax imposed for the taxable year by section 55(a).”.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (d) of section 24 of such Code is amended by striking paragraph (2) and by redesignating paragraph (3) as paragraph (2).

(2) Section 32 of such Code is amended by striking subsection (h).

(3) Section 904 of such Code is amended by striking subsection (h) and by redesignating subsections (i), (j), and (k) as subsections (h), (i), and (j), respectively.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

### NOTICES OF HEARINGS

#### COMMITTEE ON RULES AND ADMINISTRATION

Mr. MCCONNELL. Mr. President, I wish to announce that the Committee on Rules and Administration will meet at 9:30 a.m., Wednesday, April 26, 2000, in room SR-301 Russell Senate Office Building, to receive testimony on citizen participation in the political process.

For further information concerning this meeting contact Hunter Bates at the Rules Committee on 4-6352.

#### COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL. Mr. President, I would like to announce that the Committee on Indian Affairs will meet during the session of the Senate on Wednesday, April 26, 2000, at 9:30 a.m. to conduct a business meeting on pending legislation (TBA), followed immediately by a hearing on draft legislation to reauthorize the Indian sections of the Elementary and Secondary Education Act. The hearing will be held in the committee room, 485 Russell Senate Building.

Those wishing additional information may contact the committee at (202) 224-2251.

#### COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. LUGAR. Mr. President, I would like to announce that the Committee on Agriculture, Nutrition, and Forestry will meet on April 27, 2000, in SD-106 at 9 a.m. The purpose of this meeting will be consider the nomination of Michael V. Dunn to be a member of the Farm Credit Administration Board, Farm Credit Administration, and to examine pending legislation on agriculture concentration of ownership and competitiveness.

#### SUBCOMMITTEE ON NATIONAL PARKS, HISTORIC PRESERVATION, AND RECREATION

Mr. THOMAS. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Subcommittee on National Parks, Historic

Preservation, and Recreation of the Committee on Energy and Natural Resources. The purpose of this hearing is to receive testimony on S. 1438, a bill to establish the National Law Enforcement Museum on Federal land in the District of Columbia; S. 1921, a bill to authorize the placement within the site of the Vietnam Veterans Memorial of a plaque to honor Vietnam veterans who died after their service in the Vietnam war, but as a direct result of that service; S. 2231 and H.R. 2879, bills to provide for the placement at the Lincoln Memorial of a plaque commemorating the speech of Martin Luther King, Jr., known as the "I Have A Dream" speech; S. 2343, a bill to amend the National Historic Preservation Act for purposes of establishing a national historic lighthouse preservation program; S. 2352, a bill to designate portions of the Wekiva River and associated tributaries as a component of the National Wild and Scenic Rivers System; H.R. 1749, a bill to designate Wilson Creek in Avery and Caldwell Counties, North Carolina, as a component of the National Wild and Scenic Rivers Systems; and H.R. 3201, a bill to authorize the Secretary of the Interior to study the suitability and feasibility of designating the Carter G. Woodson Home in the District of Columbia as a national historic site, and for other purposes.

The hearing will take place on Thursday, April 27, 2000, at 2:30 p.m. in room SD-366 of the Dirksen Senate Office Building in Washington, DC.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record should send two copies of the testimony to the Committee on Energy and Natural Resources, United States Senate, SD-364 Dirksen Senate Office Building, Washington, DC 20510-6150.

For further information, please contact Jim O'Toole or Kevin Clark of the committee staff at (202) 224-6969.

## AUTHORITY FOR COMMITTEES TO MEET

### COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mr. KYL. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on Tuesday, April 25, 2000, to conduct a hearing on "Delays in Funding Mass Transit."

The PRESIDING OFFICER. Without objection, it is so ordered.

### COMMITTEE ON THE JUDICIARY

Mr. KYL. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet to conduct a hearing on Tuesday, April 25, 2000, at 9:30 a.m., in SD-226.

The PRESIDING OFFICER. Without objection, it is so ordered.

### SUBCOMMITTEE ON INTERNATIONAL TRADE AND FINANCE

Mr. KYL. Mr. President, I ask unanimous consent that the Subcommittee on International Trade and Finance of the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on Thursday, April 27, 2000, to conduct a hearing on "The International Monetary Fund and International Financial Institutions."

The PRESIDING OFFICER. Without objection, it is so ordered.

### SUBCOMMITTEE ON WATER AND POWER

Mr. KYL. Mr. President, I ask unanimous consent that the Subcommittee on Energy and Natural Resources be authorized to meet during the session of the Senate on Tuesday, April 25 at 2:30 p.m. to conduct a hearing. The subcommittee will receive testimony on S. 2239, a bill to authorize the Bureau of Reclamation to provide cost sharing for the endangered fish recovery implementation programs for the Upper Colorado River and San Juan River basins.

The PRESIDING OFFICER. Without objection, it is so ordered.

## NRC FAIRNESS IN FUNDING ACT OF 1999

On April 13, 2000, the Senate amended and passed S. 1627, as follows:  
S. 1627

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the "NRC Fairness in Funding Act of 2000".

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

#### TITLE I—FUNDING

Sec. 101. Nuclear Regulatory Commission annual charges.

Sec. 102. Nuclear Regulatory Commission authority over former licensees for decommissioning funding.

Sec. 103. Cost recovery from Government agencies.

#### TITLE II—OTHER PROVISIONS

Sec. 201. Office location.

Sec. 202. License period.

Sec. 203. Elimination of NRC antitrust reviews.

Sec. 204. Gift acceptance authority.

Sec. 205. Carrying of firearms by licensee employees.

Sec. 206. Unauthorized introduction of dangerous weapons.

Sec. 207. Sabotage of nuclear facilities or fuel.

#### TITLE I—FUNDING

### SEC. 101. NUCLEAR REGULATORY COMMISSION ANNUAL CHARGES.

Section 6101 of the Omnibus Budget Reconciliation Act of 1990 (42 U.S.C. 2214) is amended—

(1) in subsection (a)(3), by striking "September 30, 1999" and inserting "September 20, 2005"; and

(2) in subsection (c)—

(A) in paragraph (1), by inserting "or certificate holder" after "licensee"; and

(B) by striking paragraph (2) and inserting the following:

"(2) AGGREGATE AMOUNT OF CHARGES.—

"(A) IN GENERAL.—The aggregate amount of the annual charges collected from all licensees and certificate holders in a fiscal year shall equal an amount that approximates the percentages of the budget authority of the Commission for the fiscal year stated in subparagraph (B), less—

"(i) amounts collected under subsection (b) during the fiscal year; and

"(ii) amounts appropriated to the Commission from the Nuclear Waste Fund for the fiscal year.

"(B) PERCENTAGES.—The percentages referred to in subparagraph (A) are—

"(i) 98 percent for fiscal year 2001;

"(ii) 96 percent for fiscal year 2002;

"(iii) 94 percent for fiscal year 2003;

"(iv) 92 percent for fiscal year 2004; and

"(v) 88 percent for fiscal year 2005."

### SEC. 102. NUCLEAR REGULATORY COMMISSION AUTHORITY OVER FORMER LICENSEES FOR DECOMMISSIONING FUNDING.

Section 1611 of the Atomic Energy Act of 1954 (42 U.S.C. 2201(i)) is amended—

(1) by striking "and (3)" and inserting "(3)"; and

(2) by inserting before the semicolon at the end the following: ", and (4) to ensure that sufficient funds will be available for the decommissioning of any production or utilization facility licensed under section 103 or 104b., including standards and restrictions governing the control, maintenance, use, and disbursement by any former licensee under this Act that has control over any fund for the decommissioning of the facility";.

### SEC. 103. COST RECOVERY FROM GOVERNMENT AGENCIES.

Section 161w of the Atomic Energy Act of 1954 (42 U.S.C. 2201(w)) is amended—

(1) by striking "or which operates any facility regulated or certified under section 1701 or 1702,";

(2) by striking "483a" and inserting "9701"; and

(3) by inserting before the period at the end the following: ", and, commencing October 1, 2000, prescribe and collect from any other Government agency any fee, charge, or price that the Commission may require in accordance with section 9701 of title 31, United States Code, or any other law".

#### TITLE II—OTHER PROVISIONS

### SEC. 201. OFFICE LOCATION.

Section 23 of the Atomic Energy Act of 1954 (42 U.S.C. 2033) is amended by striking "however, the Commission shall maintain an office for the service of process and papers within the District of Columbia".

### SEC. 202. LICENSE PERIOD.

Section 103c of the Atomic Energy Act of 1954 (42 U.S.C. 2133(c)) is amended—

(1) by striking "c. Each such" and inserting the following:

"c. LICENSE PERIOD.—

"(1) IN GENERAL.—Each such"; and

(2) by adding at the end the following:

"(2) COMBINED LICENSES.—In the case of a combined construction and operating license issued under section 185(b), the initial duration of the license may not exceed 40 years from the date on which the Commission finds, before operation of the facility, that the acceptance criteria required by section 185(b) are met."

### SEC. 203. ELIMINATION OF NRC ANTITRUST REVIEWS.

Section 105 of the Atomic Energy Act of 1954 (42 U.S.C. 2135) is amended by adding at the end the following:

"(d) APPLICABILITY.—Subsection (c) shall not apply to an application for a license to construct or operate a utilization facility under section 103 or 104(b) that is pending on or that is filed on or after the date of enactment of this subsection."